

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	No.
)	
JAMES A. BRIGGS,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

COMES NOW the United States of America, by and through its attorneys, Jeffrey B. Jensen, United States Attorney for the Eastern District of Missouri, and Suzanne J. Moore, Assistant United States Attorney for said District, on behalf of its agency, the Internal Revenue Service, and avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.
2. Brent J. Garcia is a revenue officer of the Internal Revenue Service, who is employed in the Office of the Internal Revenue Service, St. Louis, Missouri, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in 26 U.S.C. § 7602 and 26 C.F.R. § 301.7602-1.
3. Respondent, James A. Briggs, president, Medical Weight Loss Centers, LLC, is found at 12211 Dorsett Road, Maryland Heights, Missouri, within the jurisdiction of this Court.
4. Revenue Officer Brent J. Garcia is conducting an investigation to determine the assets of Medical Weight Loss Centers, LLC from February 1, 2018 to June 17, 2018 for

collection of unpaid unemployment tax liabilities for 2016 and 2017, and employment tax liabilities for the quarters ending December 31, 2015, June 30, 2016, September 30, 2016, December 31, 2016, March 31, 2017, June 30, 2017, September 30, 2017, and December 31, 2017, as set forth in the Declaration of Revenue Officer Garcia attached hereto as Exhibit 2.

5. Respondent is in possession and control of testimony, books, records, papers, and other data that are relevant to the above-described investigation.

6. On June 18, 2018, Revenue Officer Brent J. Garcia issued an Internal Revenue Service summons directing respondent to appear before him on June 29, 2018, at 9:30 a.m., at 1222 Spruce Street, Room 9.203, St. Louis, Missouri 63103, to produce books, papers, records, and other data as described in the summons from which the Internal Revenue Service could determine the assets of Medical Weight Loss Centers, LLC from February 1, 2018 to June 17, 2018 for collection of unpaid unemployment tax liabilities for 2016 and 2017, and employment tax liabilities for the quarters ending December 31, 2015, June 30, 2016, September 30, 2016, December 31, 2016, March 31, 2017, June 30, 2017, September 30, 2017, and December 31, 2017, and to testify about those records. An attested copy of the summons was served on respondent by leaving a copy of the summons at his last and usual place of abode by Revenue Officer Garcia on June 19, 2018. The summons is attached hereto and incorporated herein as Exhibit 1.

7. Mr. Briggs did not appear before Revenue Officer Garcia on June 29, 2018 or otherwise comply with the terms of the summons. Mr. Briggs was afforded another opportunity to comply with the summons on July 25, 2018. Respondent's refusal to comply with the summons continues to date, as set forth in the Declaration of Revenue Officer Garcia.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of summons have been taken.

10. No Justice Department referral, as defined by 26 U.S.C. § 7602(d), is in effect for Medical Weight Loss Centers, LLC for the periods under investigation.

11. It is necessary to obtain and examine the books, papers, records, or other data sought by the summons in order to determine the assets of Medical Weight Loss Centers, LLC from February 1, 2018 to June 17, 2018 for collection of unpaid unemployment tax liabilities for 2016 and 2017 and employment tax liabilities for the quarters ending December 31, 2015, June 30, 2016, September 30, 2016, December 31, 2016, March 31, 2017, June 30, 2017, September 30, 2017, and December 31, 2017, as evidenced by the Declaration of Revenue Officer Garcia.

WHEREFORE, petitioner respectfully prays:

1. That the Court issue an order directing the respondent, James A. Briggs, president, Medical Weight Loss Centers, LLC, to show cause, if any, why he should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, James A. Briggs, president, Medical Weight Loss Centers, LLC, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Garcia or his delegate, at such time and place as may be fixed by Revenue Officer Garcia or his delegate.

3. That the United States recovers its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

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/s/ Suzanne J. Moore

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